

EXHIBIT A - LIQUIDATION ANALYSIS (Assuming \$10mm Sales Price)

<u>ASSETS</u>	<u>THE PLAN</u>	<u>CHAPTER 7</u>
Proceeds from sale of Properties	10,000,000.00	10,000,000.00
CFA Cash Collateral	<u>491,069.00</u>	<u>491,069.00</u>
<b>TOTAL ASSETS</b>	<b>10,491,069.00</b>	<b>10,491,069.00</b>

LIABILITIES

Unclassified

Administrative Claims		
US Trustee	30,000	5,000
Professional Fees	100,000	100,000
Priority Tax Claims	18,088.45	18,088.45
Broker	0	tbd
Liquidating Trustee	25,000	0
CFA Secured Claim	10,000,000.00	11,233,306.46
Classified Priority	5,000	5,000
Chapter 7 Trustee Professional Expenses	0	150,000.00
<b>TOTAL LIABILITIES</b>	<b>10,178,088</b>	<b>11,511,394.91</b>
Amount Available for Unsecured Claims	312,981	-1,020,326
Percentage Recovery for Unsecured Creditors	27.831%	0.000%

Note: Liquidating Trustee's fees assumes 40 hours of work over 1 year plus the cost of securing a bond

EXHIBIT A - LIQUIDATION ANALYSIS (Assuming \$10.6mm Sales Price)

<u>ASSETS</u>	<u>THE PLAN</u>	<u>CHAPTER 7</u>
Proceeds from sale of Properties	10,600,000.00	10,600,000.00
CFA Cash Collateral	<u>491,069.00</u>	<u>491,069</u>
<b>TOTAL ASSETS</b>	<b>11,091,069.00</b>	<b>11,091,069.00</b>

LIABILITIES

Unclassified

Administrative Claims		
US Trustee	30,000	5,000.00
Professional Fees	100,000	100,000
Priority Tax Claims	18,088.45	18,088.45
Broker	477,000.00	tbd
Liquidating Trustee	25,000.00	0
CFA Secured Claim	10,123,000.00	11,233,306.46
Classified Priority	5,000	5,000
Chapter 7 Trustee Professional Expenses	0	150,000.00
<b>TOTAL LIABILITIES</b>	<b>10,778,088</b>	<b>11,511,394.91</b>
Amount Available for Unsecured Claims	312,981	-420,326
Percentage Recovery for Unsecured Creditors	27.831%	0.000%

Note: Liquidating Trustee's fees assumes 40 hours of work over 1 year plus the cost of securing a bond